

**ST. TAMMANY CHILDREN'S
ADVOCACY CENTER**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
December 31, 2004**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/20/05

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
St. Tammany Children's Advocacy Center
Covington, Louisiana

We have audited the accompanying statement of financial position of **ST. TAMMANY CHILDREN'S ADVOCACY CENTER** (the Center) (a non-profit organization) as of December 31, 2004 and the related statements of activities and changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Center's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **ST. TAMMANY CHILDREN'S ADVOCACY CENTER** as of December 31, 2004, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of **ST. TAMMANY CHILDREN'S ADVOCACY CENTER**. The accompanying supplemental information is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied to the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

In accordance with *Governmental Auditing Standards*, we have also issued our report dated March 31, 2005, on our consideration of the **ST. TAMMANY CHILDREN'S ADVOCACY CENTER**'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.



A Professional Accounting Corporation

March 31, 2005

ST. TAMMANY CHILDREN'S ADVOCACY CENTER
STATEMENT OF FINANCIAL POSITION
December 31, 2004

ASSETS

CURRENT ASSETS

Cash in Bank	\$ 139,321
Grants Receivable	27,500
Other Receivables	1,500
Prepaid Insurance	<u>3,783</u>

Total Current Assets 172,104

LAND, BUILDING, FURNITURE AND EQUIPMENT

Land	20,232
Building	131,708
Furniture and Equipment	<u>41,293</u>
	193,233
Less Accumulated Depreciation	<u>(52,833)</u>

Total Land, Building, Furniture and Equipment 140,400

TOTAL ASSETS \$ 312,504

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ <u>1,723</u>
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Total Current Liabilities 1,723

NET ASSETS

Unrestricted	<u>310,781</u>
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TOTAL LIABILITIES AND NET ASSETS \$ 312,504

The accompanying notes are an integral part of this statement.

ST. TAMMANY CHILDREN'S ADVOCACY CENTER
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
For the Year Ended December 31, 2004

	<u>Unrestricted</u>
SUPPORT AND REVENUE	
Public Funds	\$ 97,963
Grants	73,410
Donations	62,309
Fundraisers	56,494
Investment Income	664
Total Support and Revenue	<u>290,840</u>
EXPENSES	
Salaries	136,833
Insurance	22,130
Payroll Taxes	10,560
Depreciation	7,196
Other	6,293
Maintenance	5,875
Telephone	4,656
Utilities	3,640
Accounting	3,300
Advertising and Promotional Expenses	3,215
Office Expenses	3,021
Dues and Subscriptions	2,487
Accreditation	2,250
Training	1,703
Children's Needs	1,342
Fundraising	1,332
Printing	1,270
Counseling	1,235
Professional Fees - Forensic	1,208
Postage	837
Contract labor	623
Bank Charges	369
Total Expenses	<u>221,375</u>
CHANGE IN NET ASSETS	69,465
NET ASSETS AT BEGINNING OF YEAR	<u>241,316</u>
NET ASSETS AT END OF YEAR	<u>\$ 310,781</u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY CHILDREN'S ADVOCACY CENTER
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2004

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 69,465
Adjustment to Reconcile Change in Net Assets to	
Net Cash Provided by Operating Activities	
Depreciation	7,196
Deposit Refund	499
Increase in Receivables	(980)
Increase in Prepaid Expenses	(1,271)
Decrease in Accounts Payable	<u>(170)</u>
Total Adjustments	<u>5,274</u>
Net Cash Provided by Operating Activities	<u>74,739</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Fixed Assets	<u>-</u>
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NET INCREASE IN CASH AND CASH EQUIVALENTS 74,739

CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR 64,582

CASH AND CASH EQUIVALENTS AT END OF YEAR \$ 139,321

The accompanying notes are an integral part of this statement.

ST. TAMMANY CHILDREN'S ADVOCACY CENTER
NOTES TO FINANCIAL STATEMENTS
December 31, 2004

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF ACTIVITIES

ST. TAMMANY CHILDREN'S ADVOCACY CENTER (the Center) was chartered May 31, 1994, and is a nonprofit organization dedicated to providing a child-oriented, multidisciplinary forensic interview environment facility for abused children.

SUPPORT AND EXPENSES

Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. The Center reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. When a donor restriction expires, that is, when stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activity as net assets released from restrictions.

The Center reports gifts of goods and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Center reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

DONATED SERVICES, GOODS, AND FACILITIES

At times, volunteers have donated their time to the Center during the year, however, these donated services are not reflected in the financial statements since the services do not require specialized skill. Donated professional services are reflected in the statement of activities at their fair value.

Materials and other assets received as donations are recorded and reflected in the accompanying financial statements at their fair values at the date of receipt.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash held in checking accounts. Management believes the Center is not exposed to any significant credit risk on cash and cash equivalents.

LAND, BUILDING, FURNITURE AND EQUIPMENT

Furniture and equipment are recorded at cost when purchased and at fair market value when received as a donation. Expenditures for maintenance, repairs, and minor renewals are charges against earnings as incurred. Depreciation is computed using the straight-line method over the useful lives of the assets. The lives range from 3 to 7 years for furniture and equipment and 39 years for the building.

ADVERTISING COSTS

Advertising costs are expensed as incurred.

ST. TAMMANY CHILDREN'S ADVOCACY CENTER
NOTES TO FINANCIAL STATEMENTS
December 31, 2004

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

INCURRED TAXES

The Center is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state income tax under Section 121 (5) of Title 47 of the Louisiana Revised Statutes of 1950.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE B

GRANTS RECEIVABLE

Grants receivable include Louisiana Office of Child Support of \$27,500 at December 31, 2004.

NOTE C

CREDIT RISK CONCENTRATION AND MAJOR FUNDING SOURCES

The Center receives grants and contracts for services from the public, which comprises the majority of its revenue.

NOTE D

TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are restricted by donors for specific purposes or designated for subsequent periods. At December 31, 2004, there were no restrictions on net assets.

SUPPLEMENTAL INFORMATION

ST. TAMMANY CHILDREN'S ADVOCACY CENTER
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2004

	Program Services	Management and General	Fundraising	Total
EXPENSES				
Salaries	\$ 79,000	\$ 27,833	\$ 30,000	\$ 136,833
Insurance	12,130	10,000	-	22,130
Payroll Taxes	5,933	2,227	2,400	10,560
Depreciation	7,196	-	-	7,196
Other	6,293	-	-	6,293
Maintenance	5,875	-	-	5,875
Telephone	4,191	465	-	4,656
Utilities	3,640	-	-	3,640
Accounting	-	3,300	-	3,300
Advertising and Promotional	2,400	-	815	3,215
Office Expenses	2,719	302	-	3,021
Dues and Subscriptions	2,487	-	-	2,487
Accreditation	2,250	-	-	2,250
Training	1,703	-	-	1,703
Children's Needs	1,342	-	-	1,342
Fundraising	-	-	1,332	1,332
Printing	-	-	1,270	1,270
Counseling	1,235	-	-	1,235
Professional Fees - Forensic	1,208	-	-	1,208
Postage	753	84	-	837
Contract labor	623	-	-	623
Bank Charges	-	369	-	369
Total Expenses	<u>\$ 140,978</u>	<u>\$ 44,580</u>	<u>\$ 35,817</u>	<u>\$ 221,375</u>

ST. TAMMANY CHILDREN'S ADVOCACY CENTER
SCHEDULE OF GOVERNING BOARD
December 31, 2004

	<u>Compensation</u>		<u>Compensation</u>
Ysonde Boland 701 N. Columbia Street Covington, LA 70433 985-867-8228	-0-	Lorraine Lynch P. O. Box 1120 Covington, LA 70434 985-875-2105	-0-
Robert (Bob) Burris 1012 Pearl Street Franklinton, LA 70438 985-624-3679	-0-	Sherry Magee 2032 Long Leaf Street Franklinton, LA 70438 985-839-6488	-0-
Lt. Rob Callahan 2112 Sgt. Alfred Drive Slidell, LA 70458 985-646-4336	-0-	Allyson Murphy 72360 Wise Road Covington, LA 70433 985-875-7212	-0-
Robert Couvillon 351 Holiday Boulevard Covington, LA 70433 985-893-2438	-0-	Lisette Norman P. O. Box 458 Slidell, LA 70459 985-726-9009	-0-
Shirley Deluzain 1144 N. Causeway Boulevard Mandeville, LA 70471 958-626-4557	-0-	Sue Osbon P. O. Box 297 Covington, LA 70434 985-892-3700	-0-
Lisa Flood 411 Avenue Palais Royal Covington, LA 70433 985-898-4992	-0-	Willic Parette 26406 Highway 25 Covington, LA 70435 985-867-9035	-0-
Jimmy Hingle P. O. Box 1580 Mandeville, LA 70470 985-624-5628	-0-	Bill Richard P. O. Box 60279 New Orleans, LA 70160 504-623-8300	-0-
Curt Kcay P. O. Box 998 Covington, LA 70434 985-898-1550	-0-	Lt. Grant Ross 208 Chenel Street Folsom, LA 70437 985-875-2180	-0-
Chris Keller 5100 Village Walk, Suite 102 Covington, LA 70433 985-801-0109 985-641-8833	-0-	William (Bill) P. Smith, Jr. 2160 East Gause Boulevard Suite 101 Slidell, LA 70461-4227	-0-



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
St. Tammany Children's Advocacy Center

We have audited the financial statements of **ST. TAMMANY CHILDREN'S ADVOCACY CENTER** (the Center)(a non-profit organization) as of and for the year ended December 31, 2004, and have issued our report thereon dated March 31, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered **ST. TAMMANY CHILDREN'S ADVOCACY CENTER's** internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **ST. TAMMANY CHILDREN'S ADVOCACY CENTER's** financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the management, the Louisiana Legislative Auditor, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink, appearing to read "LaShita LeBlanc".

A Professional Accounting Corporation

March 31, 2005